



3014 (02-09-04)

ANNUAL REPORT

OF

Name: SAUK CITY WATER & LIGHT UTILITY

Principal Office: 726 WATER STREET
SAUK CITY, WI 53583

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I VICKI BREUNIG of _____
(Person responsible for accounts)

SAUK CITY WATER & LIGHT UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

04/23/1997
(Date)

VILLAGE ADMINISTRATOR
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SAUK CITY WATER & LIGHT UTILITY**Utility Address:** 726 WATER STREET
SAUK CITY, WI 53583**When was utility organized?** 12/1/1909**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR DENNIS STENNER**Title:** PUBLIC WORKS & UTILITY DIRECTOR**Office Address:**726 WATER STREET
SAUK CITY, WI 53583**Telephone:** (608) 643 - 3932**Fax Number:** (608) 643 - 2670**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW, KRAUSE & CO., LLP**Title:****Office Address:** VIRCHOW, KRAUSE & CO., LLP4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** cpa@virchowkrause.com

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW, KRAUSE & CO., LLP**Title:****Office Address:** VIRCHOW, KRAUSE & CO., LLP4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** cpa@virchowkrause.com**Date of most recent audit report:** 2/13/1998**Period covered by most recent audit:** 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MS VICKI BREUNIG**Title:** VILLAGE ADMINISTRATOR**Office Address:**

726 WATER STREET

SAUK CITY, WI 53583

Telephone: (608) 643 - 3932**Fax Number:** (608) 643 - 2670**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

MERLIN FUCHS

JIM LEXSTRA

RON LOETHER

TOM MAHONEY

MAURICE SCHAEFER, PRESIDENT

CLIFFORD SCHLOUGH

LARRY SOLCHENBERGER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:**Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,156,850	2,017,810	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,588,828	1,551,068	2
Depreciation Expense (403)	173,288	166,933	3
Amortization Expense (404-407)	0		4
Taxes (408)	117,060	119,914	5
Total Operating Expenses	1,879,176	1,837,915	
Net Operating Income	277,674	179,895	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	277,674	179,895	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	33,492	19,095	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	33,492	19,095	
Total Income	311,166	198,990	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	311,166	198,990	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	62,238	68,848	14
Amortization of Debt Discount and Expense (428)	1,536	1,536	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	18,737	6,882	17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	82,511	77,266	
Net Income	228,655	121,724	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,020,827	1,903,364	20
Balance Transferred from Income (433)	228,655	121,724	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	2,873	4,261	25
Total Unappropriated Earned Surplus End of Year (216)	2,246,609	2,020,827	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest earned on investments	33,492	5
Total (Acct. 419):	33,492	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
Operating transfer	2,873	12
Total (Acct. 439)--Debit:	2,873	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	346,854	1,809,996	0	0	2,156,850	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	346,854	1,809,996	0	0	2,156,850	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	35,831		35,831	1
Electric operating expenses	92,863		92,863	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	5,598		5,598	8
Electric utility plant accounts	14,476		14,476	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	148,768	0	148,768	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,740,773	5,230,904	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,843,473	1,714,100	2
Net Utility Plant	3,897,300	3,516,804	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	377,725	352,153	7
Total Other Property and Investments	377,725	352,153	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	41,600	61,099	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	160,445	178,576	11
Other Accounts Receivable (143)	60,125	29,539	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	10,736	7,559	14
Materials and Supplies (150)	86,187	108,508	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	359,093	385,281	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	9,597	11,133	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	9,597	11,133	
Total Assets and Other Debits	4,643,715	4,265,371	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	231,835	231,835	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,246,609	2,020,827	23
Total Proprietary Capital	2,478,444	2,252,662	
LONG-TERM DEBT			
Bonds (221)	920,000	1,040,000	24
Advances from Municipality (223)	444,260	153,688	25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	1,364,260	1,193,688	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	26,362	235,081	28
Payables to Municipality (233)	36,890	21,052	29
Customer Deposits (235)			30
Taxes Accrued (236)	45,700	66,752	31
Interest Accrued (237)	17,168	14,855	32
Other Current and Accrued Liabilities (238)	20,552	17,017	33
Total Current and Accrued Liabilities	146,672	354,757	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)	10,094		35
Other Deferred Credits (253)	0		36
Total Deferred Credits	10,094	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	644,245	464,264	41
Total Liabilities and Other Credits	4,643,715	4,265,371	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,802,186	0	0	2,420,233	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)				518,354	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,802,186	0	0	2,938,587	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	604,462	0	0	1,239,011	10
Total Accumulated Provision	604,462	0	0	1,239,011	
Net Utility Plant	2,197,724	0	0	1,699,576	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	539,691	1,174,408			1,714,099	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	64,578	108,710			173,288	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,852				2,852	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	191	9,836			10,027	10
Other credits (specify):						11
					0	12
Total credits	67,621	118,546	0	0	186,167	13
Debits during year						14
Book cost of plant retired	2,850	53,795			56,645	15
Cost of removal		148			148	16
Other debits (specify):						17
					0	18
Total debits	2,850	53,943	0	0	56,793	19
Balance End of Year	604,462	1,239,011	0	0	1,843,473	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0		1
Other			80,623		80,623	100,177	2
Total Electric Utility					80,623	100,177	

Account	Total End of Year	Amount Prior Year	
Electric utility total	80,623	100,177	1
Water utility	5,564	8,331	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	86,187	108,508	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1992 Mortgage Revenue Bonds	783	428	2,148	1
1997 Mortgage Revenue Bonds	753	428	7,449	2
Total			9,597	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	231,835	1
Changes during year (explain):		
NONE		2
Balance end of year	231,835	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Waterworks Mortgage Revenue Bonds	05/01/1977	05/01/2007	5.00%	335,000	1
Electric Mortgage Revenue Bonds	08/01/1990	08/01/2000	7.00%	90,000	2
Water Mortgage Revenue Bonds	12/07/1992	12/07/2004	5.00%	495,000	3
Total Bonds (Account 221):				920,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
State Trust Fund Loan - Water	06/15/1987	03/15/2007	6.00%	11,666	1
State Trust Fund Loan - Water	11/10/1987	03/15/2007	6.00%	82,594	2
Promissory Note	04/07/1997	04/07/1998	5.00%	350,000	3
Total for Account 223				444,260	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	66,752	1
Accruals:		
Charged water department expense	64,709	2
Charged electric department expense	52,351	3
Charged sewer department expense	1,085	4
Other (explain):		
NONE		5
Total Accruals and other credits	118,145	
Taxes paid during year:		
County, state and local taxes	123,000	6
Social Security taxes	12,467	7
PSC Remainder Assessment	2,519	8
Other (explain):		
Gross receipts tax	1,211	9
Total payments and other debits	139,197	
Balance end of year	45,700	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1977 MRB - Water	3,800	21,813	22,063	3,550	1
1990 MRB	3,550	7,633	8,520	2,663	2
1992 MRB	2,180	32,792	33,025	1,947	3
Subtotal	9,530	62,238	63,608	8,160	
Advances from Municipality (223)					
State Trust Fund Loan	660	775	834	601	4
State Trust Fund Loan	4,665	5,491	5,906	4,250	5
Promissory Note	0	12,471	8,314	4,157	6
Subtotal	5,325	18,737	15,054	9,008	
Other Long-Term Debt (224)					
NONE				0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	8
Subtotal	0	0	0	0	
Total	14,855	80,975	78,662	17,168	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	362,220	102,044				464,264	1
Add credits during year:							
For Services	63,774					63,774	2
For Mains	86,287					86,287	3
Other (specify):							
Line extensions		14,971				14,971	4
Hydrants	14,949					14,949	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	527,230	117,015	0	0	0	644,245	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
Redemption account	61,495	3
Reserve account	142,300	4
Depreciation account	173,930	5
Total (Acct. 125):	377,725	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	17,147	7
Electric	143,298	8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	160,445	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	10	11
Merchandising, jobbing and contract work		12
Other (specify):		
Refuse accounts receivable	5,153	13
PCAC from 1990-1994	29,539	14
Construction billing for Whispering Prairie	25,065	15
Miscellaneous	358	16
Total (Acct. 143):	60,125	
Receivables from Municipality (145):		
Insurance and general bills paid by utility - prior years	3,538	17
Insurance allocation and miscellaneous - current	5,920	18
Additional public fire protection	1,278	19
Total (Acct. 145):	10,736	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		22
Total (Acct. 183):	0	
Payables to Municipality (233):		
Payable to sewer utility	12,297	23
Payable to capital projects fund	21,160	24
Technical support and insurance allocation	3,433	25
Total (Acct. 233):	36,890	
Other Deferred Credits (253):		
NONE		26
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,700,278	2,410,835	0	0	5,111,113	1
Materials and Supplies	6,947	90,400	0	0	97,347	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	572,076	1,206,709	0	0	1,778,785	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	444,725	109,529	0	0	554,254	6
Other (specify):					0	7
Average Net Rate Base	1,690,424	1,184,997	0	0	2,875,421	
Net Operating Income	86,729	190,945	0	0	277,674	8
Net Operating Income as a percent of						
Average Net Rate Base	5.13%	16.11%	N/A	N/A	9.66%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	231,835	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,133,718	3
Other (Specify):		4
Total Average Proprietary Capital	2,365,553	
Net Income		
Net Income	228,655	5
Percent Return on Proprietary Capital	9.67%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	333,823	1
Total Sales of Water	333,823	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	10,761	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,270	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	13,031	
Total Operating Revenues	346,854	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	21,818	9
Water Treatment Expenses (630-635)	3,983	10
Transmission and Distribution Expenses (640-655)	54,897	11
Customer Accounts Expenses (901-904)	10,010	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	40,130	14
Total Operation and Maintenance Expenses	130,838	
Other Operating Expenses		
Depreciation Expense (403)	64,578	15
Amortization Expense (404-407)		16
Taxes (408)	64,709	17
Total Other Operating Expenses	129,287	
Total Operating Expenses	260,125	
NET OPERATING INCOME	86,729	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,249	65,062	153,980	4
Commercial	166	36,043	50,622	5
Industrial	2	50	780	6
Total Metered Sales to General Customers (461)	1,417	101,155	205,382	
Private Fire Protection Service (462)	7		2,382	7
Public Fire Protection Service (463)	1		118,605	8
Other Sales to Public Authorities (464)	19	2,806	7,454	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,444	103,961	333,823	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	118,605	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	118,605	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
Rental of water property	10,761	8
Total Rents from Water Property (472)	10,761	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,270	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	2,270	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)	71	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	14,517	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	7,230	9
Total Pumping Expenses	21,818	
WATER TREATMENT EXPENSES		
Operation Labor (630)	991	10
Chemicals (631)	2,317	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	675	13
Total Water Treatment Expenses	3,983	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	6,942	14
Operation Supplies and Expenses (641)	1,057	15
Maintenance of Distribution Reservoirs and Standpipes (650)	24,567	16
Maintenance of Mains (651)	18,467	17
Maintenance of Services (652)	2,050	18
Maintenance of Meters (653)	120	19
Maintenance of Hydrants (654)	1,694	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	54,897	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,065	22
Accounting and Collecting Labor (902)	5,888	23
Supplies and Expenses (903)	1,057	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	10,010	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	4,572	27
Office Supplies and Expenses (921)		28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	15,000	30
Property Insurance (924)	726	31
Injuries and Damages (925)	2,251	32
Employee Pensions and Benefits (926)	16,411	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,170	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	40,130	
Total Operation and Maintenance Expenses	130,838	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		62,313	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,085	2
Net property tax equivalent		61,228	
Social Security		3,052	3
PSC Remainder Assessment		429	4
Other (specify): NONE			5
Total tax expense		64,709	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.220800				3
County tax rate	mills		4.732770				4
Local tax rate	mills		8.457930				5
School tax rate	mills		12.063850				6
Voc. school tax rate	mills		1.641120				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		27.116470				10
Less: state credit	mills		1.843390				11
Net tax rate	mills		25.273080				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.457930				14
Combined School Tax Rate	mills		13.704970				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		22.162900				17
Total Tax Rate	mills		27.116470				18
Ratio of Local and School Tax to Total	dec.		0.817322				19
Total tax net of state credit	mills		25.273080				20
Net Local and School Tax Rate	mills		20.656256				21
Utility Plant, Jan. 1	\$	2,598,371	2,598,371				22
Materials & Supplies	\$	8,331	8,331				23
Subtotal	\$	2,606,702	2,606,702				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	2,606,702	2,606,702				26
Assessment Ratio	dec.		0.905600				27
Assessed Value	\$	2,360,629	2,360,629				28
Net Local & School Rate	mills		20.656256				29
Tax Equiv. Computed for Current Year	\$	48,762	48,762				30
Tax Equivalent per 1994 PSC Report	\$	62,313					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	62,313					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	488		1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	488	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	30,100		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	211,099		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	241,199	0	
PUMPING PLANT			
Land and Land Rights (320)	5,945		12
Structures and Improvements (321)	226,618		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	497,186		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	3,098		20
Total Pumping Plant	732,847	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	11,891		23
Total Water Treatment Plant	11,891	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	123		24
Structures and Improvements (341)	32,262		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			488	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	488	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			30,100	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			211,099	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	241,199	
PUMPING PLANT				
Land and Land Rights (320)			5,945	12
Structures and Improvements (321)			226,618	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			497,186	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,098	20
Total Pumping Plant	0	0	732,847	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			11,891	23
Total Water Treatment Plant	0	0	11,891	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			123	24
Structures and Improvements (341)			32,262	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	392,712		26
Transmission and Distribution Mains (343)	802,650	104,374	27
Fire Mains (344)			28
Services (345)	128,769	68,547	29
Meters (346)	113,118	2,979	30
Hydrants (348)	111,556	26,023	31
Other Transmission and Distribution Plant (349)	1,650		32
Total Transmission and Distribution Plant	1,582,840	201,923	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	446		35
Computer Equipment (391.1)	14,235	4,742	36
Transportation Equipment (392)	5,506		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	4,380		39
Laboratory Equipment (395)	513		40
Power Operated Equipment (396)			41
Communication Equipment (397)	3,843		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)	183		45
Total General Plant	29,106	4,742	
Total utility plant in service directly assignable	2,598,371	206,665	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	2,598,371	206,665	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			392,712	26
Transmission and Distribution Mains (343)			907,024	27
Fire Mains (344)			0	28
Services (345)	250		197,066	29
Meters (346)	2,400		113,697	30
Hydrants (348)	200		137,379	31
Other Transmission and Distribution Plant (349)			1,650	32
Total Transmission and Distribution Plant	2,850	0	1,781,913	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			446	35
Computer Equipment (391.1)			18,977	36
Transportation Equipment (392)			5,506	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			4,380	39
Laboratory Equipment (395)			513	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			3,843	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			183	45
Total General Plant	0	0	33,848	
Total utility plant in service directly assignable	2,850	0	2,802,186	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	2,850	0	2,802,186	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			9,552	9,552	1
February			8,849	8,849	2
March			9,977	9,977	3
April			10,489	10,489	4
May			14,518	14,518	5
June			13,205	13,205	6
July			11,156	11,156	7
August			10,348	10,348	8
September			10,859	10,859	9
October			10,035	10,035	10
November			9,143	9,143	11
December			9,221	9,221	12
Total for year	0	0	127,352	127,352	
Less: Measured or estimated water used in main flushing and water treatment during year				1,460	13
Less: Other utility use				7,020	14
Other utility use explanation:					15
Pumped directly into main. Tower was shut down for repainting.					
Water pumped into distribution system				118,872	16
Less: Water sold				103,961	17
Losses and unaccounted for				14,911	18
Percent unaccounted for to the nearest whole percent (%)				13%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				873	21
Date of maximum: 6/1/1997					22
Cause of maximum:					23
Painting of water tower, pumped directly into mains.					
Minimum gallons pumped by all methods in any one day during reporting year				265	24
Date of minimum: 2/28/1997					25
Total KWH used for pumping for the year				227,320	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1314 BATES	BG 954	560	18	166	Yes	1
124 ASH	CN 884	280	10	186	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1 BOOSTER	#2 BOOSTER	BG 954	1
Location	124 ASH	124 ASH	1314 BATES	2
Purpose	B	B	P	3
Destination	D	D	D	4
Pump Manufacturer	CORNELL	CORNELL	LAYNE	5
Year Installed	1993	1993	1987	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	1,200	1,200	8
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	HIGH TRUSH	9
Year Installed	1993	1993	1987	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	100	150	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	CN884	GENERATOR		14
Location	124 ASH	124 ASH		15
Purpose	P	S		16
Destination	D	D		17
Pump Manufacturer	LAYNE	???		18
Year Installed	1993	1993		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	1,200	1,000		21
Pump Motor or Standby Engine Mfr	USEM	CUMMINGS		22
Year Installed	1993	1993		23
Type	ELECTRIC	NATURAL GAS		24
Horsepower	100	319		25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#2	#5	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	3
Year constructed	1976	1993	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	135	12	6
Total capacity in gallons	300,000	300	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	300.0000	300.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	5,672				5,672
M	D	6.000	66,038	117			66,155
M	D	8.000	5,192	1,794			6,986
M	D	10.000	25,770	1,479			27,249
Total Within Municipality			102,672	3,390	0	0	106,062
Total Utility			102,672	3,390	0	0	106,062

1
2
3
4

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	894		3		891		1
L	0.750	168		2		166		2
M	1.000	14	39			53		3
M	1.250	4				4		4
M	1.500	17				17		5
M	2.000	18	4			22		6
Total Utility		1,115	43	5	0	1,153	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	1,142	66	120		1,088	89	1
1.000	12	1			13		2
1.250	4				4		3
1.500	20			1	21		4
2.000	29	1		(9)	21		5
3.000	6			1	7		6
4.000	3			(1)	2		7
Total:	1,216	68	120	(8)	1,156	89	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	972	102		6		8	1,088	1
1.000	1	10		1		1	13	2
1.250		4					4	3
1.500	1	19		1			21	4
2.000		13		8			21	5
3.000		2		1		4	7	6
4.000						2	2	7
Total:	974	150	0	17	0	15	1,156	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	169	13	4		178	2
Total Fire Hydrants	169	13	4	0	178	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	178
Number of distribution system valves end of year:	377
Number of distribution valves operated during year:	356

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 650 - painted the water tower in 1997

Account 651 - increase in main breaks and maintenance

Water Mains (Page W-15)

Mains added were paid by the developer and utility.

Water Services (Page W-16)

Services added were paid for by the utility and developers.

Meters (Page W-17)

The reason for the corrections is last year form Util 20 was used and it should have been Form Util 46.

Hydrants and Distribution System Valves (Page W-18)

Hydrants added were paid for by developer contributions and the utility.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,798,690	1
Total Sales of Electricity	1,798,690	
Other Operating Revenues		
Forfeited Discounts (450)	7,737	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	2,500	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	1,069	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	11,306	
Total Operating Revenues	1,809,996	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,241,715	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	109,733	11
Customer Accounts Expenses (901-904)	10,835	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	95,707	14
Total Operation and Maintenance Expenses	1,457,990	
Other Expenses		
Depreciation Expense (403)	108,710	15
Amortization Expense (404-407)		16
Taxes (408)	52,351	17
Total Other Expenses	161,061	
Total Operating Expenses	1,619,051	
NET OPERATING INCOME	190,945	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customers penalties	7,737	1
Total Forfeited Discounts (450)	<u>7,737</u>	
Miscellaneous Service Revenues (451):		
NONE		2
Total Miscellaneous Service Revenues (451)	<u>0</u>	
Sales of Water and Water Power (453):		
NONE		3
Total Sales of Water and Water Power (453)	<u>0</u>	
Rent from Electric Property (454):		
Pole contact rental	2,500	4
Total Rent from Electric Property (454)	<u>2,500</u>	
Interdepartmental Rents (455):		
NONE		5
Total Interdepartmental Rents (455)	<u>0</u>	
Other Electric Revenues (456):		
Sales tax discount, permits, reconnections and miscellaneous invoices	1,069	6
Total Other Electric Revenues (456)	<u>1,069</u>	
Amortization of Construction Grants (457):		
NONE		7
Total Amortization of Construction Grants (457)	<u>0</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,241,715	15
Other Expenses (546)		16
Total Other Power Supply Expenses	1,241,715	
Total Power Production Expenses	1,241,715	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	<u>0</u>	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	8,859	20
Line and Station Labor (561)	9,131	21
Line and Station Supplies and Expenses (562)	20,558	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	2,953	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	15,522	26
Maintenance of Structures and Equipment (571)	2,728	27
Maintenance of Lines (572)	36,468	28
Maintenance of Line Transformers (573)	11,055	29
Maintenance of Street Lighting and Signal Systems (574)	2,459	30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	<u>109,733</u>	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,065	33
Accounting and Collecting Labor (902)	6,712	34
Supplies and Expenses (903)	1,058	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	<u>10,835</u>	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	<u>0</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	9,144	38
Office Supplies and Expenses (921)	4,504	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	15,794	41
Property Insurance (924)	1,763	42
Injuries and Damages (925)	4,162	43
Employee Pensions and Benefits (926)	49,184	44
Regulatory Commission Expenses (928)	291	45
Miscellaneous General Expenses (930)	5,328	46
Transportation Expenses (933)	4,870	47
Maintenance of General Plant (935)	667	48
Total Administrative and General Expenses	95,707	
Total Operation and Maintenance Expenses	1,457,990	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		39,635	1
Social Security		9,415	2
Wisconsin Gross Receipts Tax		1,211	3
PSC Remainder Assessment		2,090	4
Other (specify): NONE			5
Total tax expense		52,351	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.220800				3
County tax rate	mills		4.732770				4
Local tax rate	mills		8.457930				5
School tax rate	mills		12.063850				6
Voc. school tax rate	mills		1.641120				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		27.116470				10
Less: state credit	mills		1.843390				11
Net tax rate	mills		25.273080				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.457930				14
Combined School Tax Rate	mills		13.704970				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		22.162900				17
Total Tax Rate	mills		27.116470				18
Ratio of Local and School Tax to Total	dec.		0.817322				19
Total tax net of state credit	mills		25.273080				20
Net Local and School Tax Rate	mills		20.656256				21
Utility Plant, Jan. 1	\$	2,632,533	2,632,533				22
Materials & Supplies	\$	100,177	100,177				23
Subtotal	\$	2,732,710	2,732,710				24
Less: Plant Outside Limits	\$	625,427	625,427				25
Taxable Assets	\$	2,107,283	2,107,283				26
Assessment Ratio	dec.		0.905600				27
Assessed Value	\$	1,908,355	1,908,355				28
Net Local & School Rate	mills		20.656256				29
Tax Equiv. Computed for Current Year	\$	39,419	39,419				30
Tax Equivalent per 1994 PSC Report	\$	39,635					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	39,635					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)		1
Franchises and Consents (302)		2
Miscellaneous Intangible Plant (303)		3
Total Intangible Plant	<u>0</u>	<u>0</u>
 STEAM PRODUCTION PLANT		
Land and Land Rights (310)		4
Structures and Improvements (311)		5
Boiler Plant Equipment (312)		6
Engines and Engine Driven Generators (313)		7
Turbogenerator Units (314)		8
Accessory Electric Equipment (315)		9
Miscellaneous Power Plant Equipment (316)		10
Total Steam Production Plant	<u>0</u>	<u>0</u>
 HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)		11
Structures and Improvements (331)		12
Reservoirs, Dams and Waterways (332)		13
Water Wheels, Turbines and Generators (333)		14
Accessory Electric Equipment (334)		15
Miscellaneous Power Plant Equipment (335)		16
Roads, Railroads and Bridges (336)		17
Total Hydraulic Production Plant	<u>0</u>	<u>0</u>
 OTHER PRODUCTION PLANT		
Land and Land Rights (340)		18
Structures and Improvements (341)		19
Fuel Holders, Producers and Accessories (342)		20
Prime Movers (343)		21
Generators (344)		22
Accessory Electric Equipment (345)		23
Miscellaneous Power Plant Equipment (346)		24
Total Other Production Plant	<u>0</u>	<u>0</u>
 TRANSMISSION PLANT		
Land and Land Rights (350)		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	86		34
Structures and Improvements (361)	47,792		35
Station Equipment (362)	109,000		36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	307,151	30	38
Overhead Conductors and Devices (365)	307,939	1,995	39
Underground Conduit (366)	4,590		40
Underground Conductors and Devices (367)	369,860		41
Line Transformers (368)	503,615	52,135	42
Services (369)	194,033		43
Meters (370)	148,409	3,196	44
Installations on Customers' Premises (371)	549		45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	124,291		47
Total Distribution Plant	2,117,315	57,356	
GENERAL PLANT			
Land and Land Rights (389)			48
Structures and Improvements (390)	29,946		49
Office Furniture and Equipment (391)	13,482		50
Computer Equipment (391.1)	36,432	4,742	51
Transportation Equipment (392)	105,361		52
Stores Equipment (393)			53
Tools, Shop and Garage Equipment (394)	21,849	492	54
Laboratory Equipment (395)	2,596		55
Power Operated Equipment (396)	53,599	10,000	56
Communication Equipment (397)	17,443		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			86 34
Structures and Improvements (361)			47,792 35
Station Equipment (362)			109,000 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			307,181 38
Overhead Conductors and Devices (365)			309,934 39
Underground Conduit (366)			4,590 40
Underground Conductors and Devices (367)			369,860 41
Line Transformers (368)	53,795		501,955 42
Services (369)			194,033 43
Meters (370)			151,605 44
Installations on Customers' Premises (371)			549 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			124,291 47
Total Distribution Plant	53,795	0	2,120,876
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			29,946 49
Office Furniture and Equipment (391)			13,482 50
Computer Equipment (391.1)			41,174 51
Transportation Equipment (392)			105,361 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			22,341 54
Laboratory Equipment (395)			2,596 55
Power Operated Equipment (396)			63,599 56
Communication Equipment (397)			17,443 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	3,415		58
Other Tangible Property (399)			59
Total General Plant	284,123	15,234	
Total utility plant in service directly assignable	2,401,438	72,590	
<u>Common Utility Plant Allocated to Electric Department</u>			60
 Total utility plant in service	 2,401,438	 72,590	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			3,415 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	299,357
Total utility plant in service directly assignable	53,795	0	2,420,233
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	53,795	0	2,420,233

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
Primary Distribution System Voltage(s) -- Urban		
2.4/4.16 kV (4kV)		19.96
7.2/12.5 kV (12kV)	3.60	27.90
14.4/24.9 kV (25kV)		
Other:		
NONE		
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)		
7.2/12.5 kV (12kV)		4.60
14.4/24.9 kV (25kV)		
Other:		
NONE		
Transmission System		
34.5 kV		
69 kV		
115 kV		
138 kV		
Other:		
NONE		

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	11	7
Nonfarm	50	8
Total	61	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	61	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	5,720	Thursday	01/16/1997	18:00	3,502
February	02	5,548	Monday	02/24/1997	18:00	2,912
March	03	5,239	Friday	03/07/1997	11:00	2,653
April	04	5,137	Monday	04/07/1997	11:00	2,710
May	05	4,731	Wednesday	05/28/1997	12:00	2,491
June	06	7,172	Monday	06/23/1997	17:00	2,682
July	07	7,136	Wednesday	07/16/1997	17:00	3,297
August	08	5,868	Friday	08/01/1997	15:00	2,728
September	09	5,772	Monday	09/01/1997	15:00	2,642
October	10	5,517	Tuesday	10/07/1997	16:00	2,714
November	11	5,131	Wednesday	11/12/1997	18:00	2,592
December	12	5,524	Monday	12/22/1997	18:00	2,923
Total		68,495				33,846

System Name Sauk City Water & Light

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	Wisconsin Power and Light

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		33,846	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		33,846	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		31,310	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		31,310	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		2,536	27
Total Energy Losses		2,536	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		7.4928%	29
Total Disposition of Energy		33,846	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
Residential	Rg-1	1,291	10,497	1
Total Sales for Residential Sales		1,291	10,497	
Commercial & Industrial				
Small commercial and industrial	Cg-1	259	7,667	2
Large industrial	Cp-1	22	12,769	3
Total Sales for Commercial & Industrial		281	20,436	
Public Street & Highway Lighting				
Street and highway lighting	Ms-1	2	371	4
Athletic Field lighting	Ms-2	1	6	5
Total Sales for Public Street & Highway Lighting		3	377	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,575	31,310	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		626,268	12,710	638,978	1
0	0	626,268	12,710	638,978	
		483,637	5,048	488,685	2
		618,331	17,693	636,024	3
0	0	1,101,968	22,741	1,124,709	
		34,528	71	34,599	4
		364	40	404	5
0	0	34,892	111	35,003	
				0	6
0	0	0	0	0	
0	0	1,763,128	35,562	1,798,690	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars	(a)	(b)	(c)			
Name of Vendor		WP&L			1	
Point of Delivery		Sauk City			2	
Type of Power Purchased (firm, dump, etc.)		Firm			3	
Voltage at Which Delivered		12.4			4	
Point of Metering		WP&L Substation			5	
Total of 12 Monthly Maximum Demands -- kW		68,495			6	
Average load factor		67.6762%			7	
Total Cost of Purchased Power		1,241,715			8	
Average cost per kWh		0.0367			9	
On-Peak Hours (if applicable)		8:00 - 22:00			10	
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	1,607	1,895			12
	February	1,490	1,422			13
	March	1,342	1,310			14
	April	1,330	1,380			15
	May	1,254	1,236			16
	June	1,382	1,299			17
	July	1,566	1,730			18
	August	1,423	1,305			19
	September	1,344	1,297			20
	October	1,350	1,364			21
	November	1,324	1,267			22
	December	1,380	1,542			23
	Total kWh (000)	16,792	17,047			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							1
Total							0

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						1
Total						0

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Shop					1
Voltage--High Side	12					2
Voltage--Low Side	2,400					3
Num. Main Transformers in Operation	3					4
Capacity of Transformers in kVA	3,000					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					14
	(h)	(i)	(j)	(k)	(l)	15
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					29
	(n)	(o)	(p)	(q)	(r)	30
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,607	518	29,533	1
Acquired during year	17	50	2,994	2
Total	1,624	568	32,527	3
Retired during year	15	136	5,379	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,609	432	27,148	6
Number end of year accounted for as follows:				7
In customers' use	1,563	348	21,868	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	46	84	5,280	12
Total end of year	1,609	432	27,148	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	150	186	158	1
Sodium Vapor	250	126	213	2
Total		312	371	
Ornamental				
NONE				3
Total		0	0	
Other				
NONE				4
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Account 572 - Increase in tree trimming for village and replacement of line transformers.

Account 574 - 1996 changed MV lights to SV.

Account 923 - 1996 included an application for an electric rate increase and also training on software

Account 933 - 1996 included major repair to trucks

Electric Utility Plant in Service (Page E-06)

Acct. 396 - purchased a skipsteer loader - 1/2 charged to electric utility

Monthly Peak Demand and Energy Usage (Page E-10)

Because billing cycles do not run according to calendar months, some of the monthly peaks do not fall within that calendar month. Since your system will not accept anything but the month named some of the dates have been changed. All other information is correct for that date. Those changed are: August should be 7/28/97, September should be 8/27/98.
